

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE C.N.RAMACHANDRAN NAIR

MONDAY, THE 9TH JULY 2007 / 18TH ASHADHA 1929

WP(C).No. 20871 of 2007(I)

PETITIONER:

N.D.MUTHIAH RAJA SABHAI,
NAGATHANA, RESIDENCY ROAD, KOLLAM.

BY ADV. SRI.V.G.ARUN
SRI.T.R.HARIKUMAR

RESPONDENTS:

1. THE TAHSILDAR (R.R.),
KOLLAM.
2. THE DEPUTY COMMISSIONER (APPEALS),
COMMERCIAL TAXES, KOLLAM.
3. THE ASSISTANT COMMISSIONER (ASSESSMENT),
SPECIAL CIRCLE, KOLLAM.

BY G.P. SRI. C.K. GOVINDAN

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 09/07/2007, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:

C.N.RAMACHANDRAN NAIR,J.

W.P.C. NO. 20871 OF 2007

Dated this the 9th day of July, 2007

JUDGMENT

Petitioner is challenging Ext.P7 recovery proceedings for recovery of arrears of sales tax due which is above Rs. 2.75 crores. Recovery appears to have been initiated in 2001. There is no scope for interference with recovery proceedings because recovery is pursuant to sales tax assessments which are not under contest in this Court. Break-up details of arrears are also not available in Ext.P7. Having regard to the contentions raised, I feel petitioner can be granted conditional stay orders in appeal or revision pending cases provided 25% of the disputed tax is remitted before the date of sale of properties. It is for the petitioner to furnish particulars of appeal pending from the office of the appellate authority and in such cases, recovery proceedings will stand stayed till disposal of the appeals, if 25% of the disputed arrears is paid for such of the years. So far as demands that have become final, recovery can be continued.

W.P. is closed as above.

(C.N.RAMACHANDRAN NAIR)
Judge

